

ACCOUNTING & REPORTING MANUAL FOR POLITICAL COMMITTEES



PINK BOOK

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Introduction

The purpose of this manual is to provide a practical guide to accounting and reporting procedures for treasurers of political committees and others involved in the election process.

Montana law [Title 13, chapter 37, MCA] provides for public disclosure of contributions and expenditures made to influence elections; therefore, accurate disclosure of those transactions requires:

- (1) an understanding of the laws and rules; and
- (2) the maintenance of detailed accounts from which periodic finance reports can be prepared.

Part 1, Political Committees, defines and describes the types of committees and the specific reporting requirements for each type.

Part 2, Political Committee Accounting, discusses the responsibilities of committee treasurers, outlines basic record maintenance practices and accounting principles, defines and provides examples of contributions and expenditures, and describes contribution limitations as well as contributions that are illegal to give and to receive.

Part 3, Political Committee Finance Reporting, identifies the different statements and reporting forms required for filing, who must file them, how the various forms are to be completed, and when and where these forms are to be filed.

This manual *is not a substitute* for the laws and rules governing campaign finance and practices. Specific citations are noted throughout the manual. If precise legal language is required, users of this manual need to consult Montana Code Annotated (MCA) and Administrative Rules of Montana (ARM).

PART 1 POLITICAL COMMITTEES

Political Committee

“Political committee” means a combination of two or more individuals, or a “person other than an individual” (a corporation, association, firm, partnership, cooperative, committee, club, union, or other organization) who makes a contribution or expenditure:

- (a) to support or oppose a candidate, or a committee organized to support or oppose a candidate or petition for nomination; or
- (b) to support or oppose a ballot issue, or committee organized to support or oppose a ballot issue; or
- (c) as an earmarked contribution.

Consider a committee in terms of why it is formed and what it does. There are three types of political committees that participate in elections [44.10.327, ARM]: principal campaign committee, independent committee, and incidental committee.

Principal Campaign Committee

A principal campaign committee is specifically organized to support or oppose a particular issue or candidate.

Ballot issue committee

As the name implies, a ballot issue committee is organized to support or oppose a particular ballot issue, including “initiatives, referenda, proposed constitutional amendments, recall questions, school levy questions, bond issue questions, or a ballot question.” [13-1-101(16), MCA]

Except for statewide issues, a ballot issue committee usually is formed after an issue has met the legal requirements to qualify for placement upon the ballot.

A statewide issue becomes a ballot issue “upon approval by the secretary of state of the form of the petition or referral.” [13-1-101(16), MCA]

Whether statewide or local, a ballot issue committee must certify the name of its treasurer and properly file a Statement of Organization (Form C-2) within five days after it makes an expenditure. [13-37-201, MCA]

As with other committees, a ballot issue committee must keep accurate records of contributions and expenditures, must comply with campaign finance and practices laws, and must file the appropriate finance report forms.

Naming your Committee

Political committees must name and identify themselves in a way that specifically identifies their economic or special interest, or employer. For details, see 13-37-210, MCA and the interpretation and enforcement opinion at <http://politicalpractices.mt.gov/5campaignfinance/opinions.mcp>

**Particular
candidate
committee**

On rare occasions, a committee is formed specifically to support a particular candidate or to oppose a particular candidate.

A committee organized to support a particular candidate *is not to be confused* with the candidate's own campaign organization (which is not legally defined as a "political committee.") Candidates frequently use the word "committee" in naming their campaign organizations which is perfectly alright; however, by legal definition, these organizations are not considered to be political committees.

Rather, a "particular candidate committee" would come into being when a group of a candidate's friends and supporters decide to make an *independent* effort on behalf of the candidate instead of joining with the candidate's organization.

While such a committee is legal, some problems and even risks can develop in forming and operating a separate committee.

All activities of this type of committee must be *completely independent* of the candidate and the candidate's own organization. If, in any way, the committee comes under the influence or control of the candidate, either directly or indirectly, then it ceases to be a committee apart and becomes an integral part of the candidate's own campaign organization.

In being constrained to operate apart from the candidate and the candidate's own organization, this committee cannot coordinate its efforts to complement the efforts of the candidate in any way.

Another problem arises due to the limitations of aggregate contributions to a candidate. Montana law [13-37-216(1)(b), MCA] stipulates:

A contribution to a candidate includes contributions made to the candidate's committee *and to any political committee organized on the candidate's behalf.*

Thus, a committee organized to support a particular candidate has to be extremely careful when accepting contributions so as not to jeopardize the candidate's limitation on aggregate amounts permitted under law.

With these complications in setting up a separate committee, it would seem that the best way to support a particular candidate would be to work with the candidate's own campaign organization.

Independent Committee

An independent committee is not specifically organized to support or oppose any particular candidate or issue, but to support or oppose various candidates and/or issues.

Political action committees and political party committees are termed “independent” committees [See 13-37-216, MCA] for purposes of contribution limitations. [See pages 19-21]

Political action committee (PAC)

A PAC is commonplace in campaign activities, both nationally and in the states. Frequently such a committee is composed of employees of a common employer or members of a particular profession or trade. These individuals contribute to their own PACs for the purpose of supporting or opposing candidates and/or issues the committee agrees on. Most PACs participate in elections year after year.

Political party committee

A political party committee is organized around the philosophical and political beliefs of its members; for example, the Republican and Democratic party committees.

These committees support candidates of their own party, oppose candidates of opposition parties, and support or oppose selected issues usually based on party platforms.

Political party committees are similar to PACs in terms of their wide-ranging participation in campaigns; however, they are different in how they are formed and in their broader functions, which go beyond participating in election campaigns.

Another important distinction of a political party committee is that it “may not endorse, contribute to, or make an expenditure to support or oppose a judicial candidate.” [13-35-231, MCA]

Incidental Committee

An incidental committee is not organized for the primary purpose of influencing elections, but may incidentally become a political committee by making a contribution or expenditure to support or oppose a candidate and/or issue.

Incidental committee

An organization whose primary purpose is other than influencing elections becomes an incidental committee when it makes “a contribution or expenditure to support or oppose a candidate and/or issue.” [44.10.327(2)(c), ARM]

For example, a social or service club may decide to support a candidate or issue. The organization would then become an incidental committee and would have campaign finance reporting responsibilities. [44.10.411, ARM]

Or a business decides to place a newspaper ad on behalf of a candidate or make a contribution to a candidate — that business then becomes an incidental committee under Montana law and must register and report its political activity.

PART 2 REQUIRED DISCLAIMERS & NOTICES

Disclaimer

Campaign materials must include a “Paid for by. . .” disclaimer.

Communications that advocate the success or defeat of a candidate, political party or ballot issue are all covered by the requirement. Those communications include, but are not limited to, TV or radio, newspapers, billboards, direct mail (brochures, postcards), posters, bumper stickers, yard signs and websites.

Political committees, such as political action committees, political party committees, and ballot issue committees, must include the name of the committee treasurer, as well as the mailing address of either the committee or the committee treasurer. [See 13-35-225(1), MCA] Example:

Paid for by the Committee FOR the Levy
Linda Evans, treasurer
PO Box 292
Glendive, MT 59330

Campaign materials must clearly and conspicuously state the disclaimer. On yard signs, billboards and other similar materials, the disclaimer must be placed on the front of the materials.

Communications in a partisan election must state the candidate’s party affiliation, or include the party symbol. [See 13-35-225(2), MCA]

“2nd Disclaimer”

Election material containing information about another candidate’s voting record must include:

1. A reference to the *particular vote or votes* upon which the information is based;
2. Disclosure of contrasting votes by the candidate on the same issue, if closely related
3. A verification statement that affirms, to the best of the signer’s knowledge, the information supplied about the candidate’s voting record is accurate and true.

If election material is prepared for a candidate, that candidate must sign the verification statement. If election material is not prepared for a candidate, the person or legal agent of the person financing the communication must sign the verification statement. [See 13-35-225(3), MCA]

Clean Campaign Act

The “Clean Campaign Act” of 2007 requires candidates and *committees supporting candidates* to provide opposing candidates with copies of certain campaign advertising that is intended to be distributed within the 10 days prior to an election. The copies must be provided at the time the material is published, broadcast, disseminated, or otherwise made available to the public. The law applies to any campaign advertising in print or broadcast media. (see 13-35-402, MCA)

The requirement does not apply if:

1. Identical material was already published or broadcast, or
2. The material does not identify or mention the opposing candidate.

PART 3 POLITICAL COMMITTEE ACCOUNTING

Treasurer

Appointment Each political committee must appoint a committee treasurer. [13-37-201 and 203, MCA] The only exceptions are for certain school districts and certain special districts.¹

The treasurer performs the important functions of depositing and disbursing funds, keeping accurate accounts, and administering the financial affairs of the political committee. The treasurer *must be registered to vote in Montana*.

Certification The appointment of a treasurer is a first step in the organization of any political committee. The name of the treasurer must be certified to the Commissioner of Political Practices and to the election administrator of the county in which the committee has its headquarters on Form C-2. [13-37-201, MCA; see also Part 3, Political Committee Reporting section of this manual.]

Timely certification is important. The treasurer is prohibited from performing any duty until a certification statement is filed. [13-37-203, MCA]

Only an appointed and certified treasurer or an appointed and certified deputy treasurer² may make deposits to or draw checks on the political committee account. [44.10.503, ARM] Political committees may appoint a deputy treasurer; however, having more than one person depositing funds and writing checks on the political committee account requires close coordination to ensure accurate accounting as well as timely preparation and filing of political committee finance reports.

Keeping accounts The treasurer must keep detailed accounts that must be:

....current within not more than 10 days after the date of receiving a contribution or making an expenditure, except that accounts shall be current as of the 5th day before the date of filing a report . . . [13-37-208(1), MCA]

In addition to accounting and reporting duties required by law, the treasurer for a political committee is required to preserve committee accounts and reports for a period coinciding with the term of office that a candidate is seeking (in the case of a Particular Candidate Committee) or for four years, whichever is longer. [13-37-208(3) and 13-37-231(2), MCA]

¹ An excepted school district is “(1) a first-class district located in a county having a population of less than 15,000; (2) a second- or third-class district; or (3) a county high school district having a student enrollment of less than 2,000.” Excepted special districts include, but are not limited to, “a conservation district, a weed management district, a fire district, a community college district, a hospital district, an irrigation district, a sewer district, a transportation district, or a water district.” [13-37-206, MCA]

² Several deputy treasurers may be appointed but no more than one in each county in which a candidate or committee takes part in an election.

Depository

Designation

Each political committee must designate one primary depository. This depository may be a bank, a credit union, a savings and loan association, or a building and loan association; however, this depository must be authorized to transact business in Montana and must offer accounts on which the equivalent of a check may be drawn. Accounts must be completely separate from any personal accounts. [13-37-205, MCA]

It is important that all monetary receipts be deposited in the political committee account and that all money spent by the political committee be by checks drawn on this account. [44.10.503(3), ARM] (The only exception is the petty cash fund. Use of the political committee checking account will make record keeping and reporting much easier.)

All funds must first be deposited into the political committee checking account. A political committee, however, may have more than one account in the primary depository, for instance, a savings account and payroll account.

A secondary depository is permitted in each county where an election is held and in which the political committee participates. With the specific written authorization provided by law, a deputy treasurer may make deposits to and expenditures from a secondary depository.³

Certification

Immediately after designating a primary depository and after appointing a treasurer, a political committee must complete and file a Statement of Organization (Form C-2) with the Commissioner of Political Practices and with the appropriate county election administrator certifying the name of the treasurer and providing other information. [13-37-201, MCA]

Receipts

Contribution defined

Contributions from supporters are the principal source of receipts. A contribution is defined by law, in part, as “an advance, gift, loan, conveyance, deposit, payment, or distribution of money or anything of value to influence an election . . .” [13-1-101(6), MCA]

Depositing contributions

All monetary contributions (cash or checks) received by any political committee person, must be transmitted to the treasurer (or deputy treasurer) within five days after the contribution is received. The treasurer must then deposit all funds within five business days of receipt.

Statement of contributions

Before making a deposit to the political committee account, the treasurer is required to prepare a statement of amounts received from each contributor. [13-37-207(2), MCA] This statement, all cash receipts, and the deposit slip must be kept together as part of the committee records maintained by the treasurer.

³ For more complete information on secondary depositories and access to them by deputy treasurers see 13-37-202 and 13-37-205, MCA.

**Contributions
by check**

Checks are preferable to contributions of cash. Checks simplify tracking and accounting. A simple list of the names of contributors and the amounts contributed is a satisfactory method of maintaining a record of contributions received by checks; however, the easiest and best way to satisfy the statement of contributions requirement is to make photocopies of checks as they are received. This ensures that contributions are properly credited and also preserves useful information for the political committee.

**Cash
contributions**

Receipts must be written for any contributions of currency and coin of \$25 or more. Cash receipts must show:

- (1) the contributor's full name
- (2) complete mailing address
- (3) occupation
- (4) employer
- (5) the exact amount received with
- (6) date of receipt (not required for individual contributors); and
- (7) the name of the individual who received the contribution on behalf of the committee. [44.10.505, ARM]

While receipts are required only for cash contributions of \$25 or more, the best practice is to advise a receipt for all cash contributions. Receipts will make it much easier to track these contributions.

**Recording
contributions**

In addition to the statement of contributions and supporting documents, a treasurer must keep a detailed accounting of all contributors. Any system of record keeping may be used as long as it maintains the information required by law and necessary for filing reports.

Political committees may find a computer spreadsheet or card file the easiest way to maintain information on contributors and their individual contributions so that contribution limits are not exceeded. Such a system will have a record or card for each contributor, giving the full name, complete mailing address, occupation, employer, date of receipt, amount, and nature of donation (currency, check, loan, in-kind, dinner ticket, fundraiser purchase, etc.).

Contributor card

A contributor card might look like this:

Brown, Charles 225 17th Avenue Anywhere, MT 59000			Owner Charlie's Pizza Place
			Total to date
2/3/04	\$25	check	25
3/7/04	10	cash at fundraiser	35
5/5/04	50	check	85
5/2/04	45	in-kind: item for auction	\$130

Or, your spreadsheet might look like this:

Contributor Card (Sample)			
Name:	Brown, Charles		
Address:	225 17th Avenue		
City/State:	Anywhere, MT 59000		
Occupation:	Owner		
Employer:	Charlie's Pizza Place		
Date:	Amount	Type	Total to date
2/3/2004	\$35.00	check	\$35.00
3/4/2004	\$10.00	cash at fundraiser	\$45.00
5/5/2004	\$35.00	in-kind: pizza/volun- teers	\$80.00
5/2/2004	\$50.00	in-kind: paint & signs	\$130.00

Loans

By definition, any loan to a political committee is considered a contribution to the extent that it remains outstanding. For example, if an individual loans a political committee \$400 of which \$300 is repaid; that individual's contribution is then \$100 (assuming that no further contributions are made).

Again, either a card or a computer entry must be made showing the full name, complete mailing address, occupation and employer of the lender, and the date and amount of the loan.⁴

Mass collections from fundraising events

Mass collections from fundraising events (such as passing the hat or selling campaign pins, raffle tickets, or baked goods) also need to be recorded and reported.

⁴ Money borrowed from a lending institution is considered to be from the person who is the obligor on the note and not from the lending institution itself. [44.10.515, ARM]

The treasurer may account for proceeds from such fundraising activities by recording

- (1) the date of the event,
- (2) the approximate number of people attending,
- (3) a description of the event, and
- (4) the total amount of contributions received. [44.10.521, ARM]

There is, however, an *exception to this rule*. If an individual donation is \$35 or more, the donation or purchase must be recorded and reported individually. We recommend using a contribution envelope that requests basic contact information to ensure an accurate tracking of individual aggregate limits.

In-kind contributions

In-kind contributions must be accounted for and reported in the same manner as other contributions. The in-kind item or service must be identified.

Frequently, in-kind contributions come in the form of services for which charges usually are made but which are rendered to the political committee free of charge or at a lesser amount than is customary.

A donation of goods is also an in-kind contribution. For instance, a person might donate beef for a fundraiser. The fair market value must be recorded as an in-kind contribution.

If something is sold to the political committee at less than fair market value, the difference must be recorded as an in-kind amount.

Certain small in-kind contributions, such as food brought to a potluck dinner or small items donated to a garage sale, need not be reported, although the political committee may wish to keep a record of them.

Sometimes goods donated to a political committee are intended to be sold; an art auction fundraiser is a common example. In this example, the fair market value of the donated piece of art is recorded and reported as an in-kind contribution by the donor. The purchaser of the art at the auction also makes a contribution to the committee in the amount paid for the item. This information must be recorded and reported as well.

44.10.321(2) ARM The term “in-kind contribution” means the furnishing of services, property, or rights without charge or at a charge which is less than fair market value to a candidate or political committee for the purpose of supporting or opposing any candidate, ballot issue or political committee, except as provided in 13-1-101 (6) (a) (iii) and (6) (b) (i), MCA.

- (a) An “in-kind contribution,” includes, but is not limited to:
 - (i) Forgiveness of any loan to or debt of a candidate or political committee;
 - (ii) Payment of a loan or other debt by a third person;
 - (iii) An expenditure made at the behest of a candidate or political committee as specified in 44.10.517, ARM;

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- (iv) A “coordinated expenditure” as defined in 44.10.323(4), ARM; and
 - (v) The cost of distributing, republishing or reproducing campaign material (print or broadcast) produced or prepared by a candidate or political committee unless the distribution, republication or reproduction costs are a communication by a membership organization or corporation under 13-1-101 (6) (b) (iii) or (10) (b) (iv) , MCA.

44.10.513 (1), ARM For the purposes of Title 13, chapter 37, MCA, and these rules, an in-kind contribution shall be reported as follows:

- (a) A candidate or political committee shall report an in-kind contribution on the appropriate reporting schedule and, in addition to the reporting requirements specified in 44.10.511, ARM, shall identify it as to its nature.
 - (i) The total value of the services, property, or rights contributed in-kind shall be deemed to have been consumed in the reporting period in which received.
- (b) The value of an in-kind contribution shall be determined as follows:
 - (i) It shall be reported at its fair market value at the time of the contribution; or
 - (ii) It shall be reported at the difference between the fair market value at the time of the contribution and the amount charged the contributee; or
 - (iii) It shall be reported at the actual monetary value or worth at the time of the contribution; or
 - (iv) If due to extraordinary circumstances none of these provisions would be appropriate or no reasonable fair market value can be established, it shall be sufficient to report a precise description of such in-kind contribution so received.
- (c) Fair market value shall be the retail price of such services, property, or rights in the market from which it ordinarily would have been purchased by the contributee at the time of its contribution.

**Interest, rebates,
and refunds**

Another kind of receipt that is not considered a contribution to a political committee is interest earned on checking or savings accounts. The interest earned must be recorded and reported so accounts will balance, however.

Other receipts to a political committee might include rebates and refunds. Although they are not contributions, they must be recorded and reported.

Earmarked contributions An earmarked contribution is received from a person other than the original donor. An earmarked contribution must be recorded and reported, regardless of amount, *in the name of the person who originally provided the money*. In addition, the person who passed it along must be recorded and reported. [See Part 3, Political Committee Reporting section of this manual.]

An example of an earmarked contribution is money sent to a state political committee by a national political committee with the stipulation that it be equally divided among designated candidates. These transactions lead to more complicated reporting requirements.

Donations/items not considered contributions Some things are not included in the legal definition of “contribution.” For instance, any services provided by *individuals* who volunteer their time without compensation need not be recorded or reported. [13-1-101(6)(b), MCA] Food brought to a potluck dinner is another example.

Limitations on Contributions

Unlimited contributions There is no limit on the amount that an individual or a committee may contribute to a political party committee, political action committee, or ballot issue committee.

Contribution limitations Passage of Initiative 118 in 1994 limited the amount that individuals (other than the candidate), political action committees, and political party committees may contribute to a candidate. [13-37-216, MCA]

The limitations are for EACH election: primary and general.

“Election” is defined as: the general election OR a primary election that involves two or more candidates for the same nomination. If there is not a contested primary, there is only ONE election to which the contribution limits apply. If there is a contested primary, then there are TWO elections to which the contribution limits apply. [13-37-216(5), MCA]

Individual and political committee limitations Individual and political committee contribution limits for EACH election are:

Governor/Lt. Governor	\$ 630
Other statewide offices ⁵	310
Other public offices	160

These limitations include *both* monetary and in-kind contributions.

⁵In addition to the offices of Governor/Lt. Governor, statewide offices include Attorney General, Auditor, Secretary of State, Superintendent of Public Instruction, Supreme Court Justices, and Clerk of Supreme Court. (Candidates for District Judge, Public Service Commission, State Senate and State House are state district candidates.) The \$160 contribution limit applies to all but statewide candidates.

Aggregate total political party committee limitations

Contributions to candidates by political party committees (for example, the Republican or Democratic Party Committees) are subject to the following *aggregate limits from ALL political party committees*:

Governor/Lt. Governor	\$ 22,600
Other statewide offices	8,150
Public Service Commissioner	3,260
State Senate	1,300
Other public offices	800

These contribution limits apply to *each* election: the primary and the general. These limits include *both* monetary and in-kind contributions.

It is the responsibility of the candidates campaign treasurer to ensure that the aggregate contributions from all political parties do not exceed the limit.

Aggregate PAC limitations for state legislative candidates

PACs are independent committees organized for the purpose of supporting or opposing various candidates and/or issues over a continuing period of time.

A limitation is imposed on state legislative candidates as to the *total* contributions they may receive from *all* political committees (other than political party committees). [13-37-218, MCA] This limitation is commonly referred to as the total PAC contributions. PAC contribution limits are subject to change based on an inflation factor and are published by the Commissioner as an administrative rule prior to the time legislative candidates begin their campaigns. [44.10.331, ARM]

For the 2012 election cycle, the aggregate limit (total) a legislative candidate can receive from all PACs is \$2,650 for Senate candidates and \$1,600 for House candidates. NOTE: These limits are for the entire election cycle. In-kind contributions are counted in these aggregate limits.

For the most current information on contribution limits, visit www.politicalpractices.mt.gov.

Illegal Corporate contributions

Corporations are prohibited from making contributions to a candidate, to a committee that supports or opposes candidates, or to a political party. [13-35-227, MCA]

If a corporate check is deposited inadvertently, a refund must be made immediately on discovery. The practice of photocopying all checks coming into the political committee is especially helpful in this instance. A photocopy of the refund check should be sent promptly to the Commissioner of Political Practices.

Most candidates and large corporations know this; however, some supporters may unwittingly write contribution checks on their business accounts. In such cases, the treasurer of the candidate or the political committee receiving

	<p>the contribution will have to verify whether it is an individual or corporate contribution. Looking at the check itself will not reveal in every case whether it is drawn on a corporate account—for instance, many corporations are designated in ways other than the familiar “Inc.”</p>
Contributions from businesses	<p>Any check deposited by a political committee treasurer that is drawn on a business account and that is verified not to be a corporate account nonetheless must be recorded (and reported as necessary) in the name of the individual(s) actually making the contribution—not in the name of the business. [Unless it is from an incidental committee; see pages 9 and 10 of this manual.] Usually, that will be the name of the individual signing the check; however, since a bookkeeper (who is not the contributor) may be authorized to sign checks, the treasurer of the candidate or the political committee receiving the contribution must verify exactly who is making the contribution.</p> <p>The best practice for a candidate, a committee that supports or opposes candidates, or a political party is to accept only personal checks.</p>
Anonymous contributions	<p>Anonymous contributions are illegal in Montana. [13-37-217, MCA]</p> <p>The identities of contributors of less than the threshold reportable amount of \$35 need not be disclosed on reporting forms; however, political committee records must show the contributions and the contributor. Contributions must be refused when the source is not known or when the person offering money wishes not to be known.</p>
Money laundering	<p>Use of an intermediary to pass funds along from a third party as a means of concealing the identity of the true donor is illegal. A political committee may not knowingly accept a contribution in a name other than that of the person who is the actual contributor. [13-37-217, MCA]</p>
Contributions from foreign nationals prohibited	<p>Federal law prohibits foreign nationals from making contributions in connection with any state, local or federal election. Contributions cannot be made directly, or through any other person. Further, no person may solicit, accept or receive such a contribution.</p>
Expenditures	<p>An expenditure is defined in law as “a purchase, payment, distribution, loan, advance, promise, pledge, or gift of money or anything of value made for the purpose of influencing the results of an election.” [MCA § 13-1-101(10)(a).] As such, an expenditure means just about anything a political committee spends in support of or in opposition to a candidate or ballot issue.</p> <p>All money spent must be by check drawn on the political committee account—except for money from petty cash. [44.10.503(3), ARM] The person who draws the</p>

check must be an appointed treasurer or an appointed deputy treasurer who has been certified to the Commissioner of Political Practices and to the election administrator of the appropriate county. [See Part 4, Political Committee Reporting section of this manual.]

A small political committee might be able to note all expenditures in its checkbook, but a larger political committee might need to introduce cards or ledgers—manually or electronically—to maintain accounting control. For example, an expenditure card might be prepared for each recipient of political committee checks. The cards or ledgers could then be organized by categories of expenses that would assist the political committee in knowing where its resources are being spent and would be helpful in preparing reports.

With computer capabilities, the tasks of recording, aggregating and reporting expenditures are made easier. In any case, expenditures must be recorded showing each person or business to whom an expenditure is made including:

- (1) the full name
- (2) the complete mailing address
- (3) the date,
- (4) the amount, and
- (5) the purpose.

Petty cash fund

A petty cash fund is permitted. A statewide political committee may establish a \$100 petty cash fund that may be replenished to that figure each week.

For other than statewide committees, a \$25 petty cash fund is allowed which also may be replenished each week. In both cases, money from the fund may be spent for office supplies, transportation expenses, postage stamps and other small necessities in an amount less than \$25.

Petty cash may not be used for the “purchase of time, space, or services from any communications medium.” [13-37-215, MCA]

Each time an expenditure is made from the petty cash fund, a receipt voucher must be completed showing:

- (1) the date money was withdrawn
- (2) the exact amount taken and by whom
- (3) the name of the person or vendor to whom paid, and
- (4) the purpose (Office supply stores have petty cash fund receipt vouchers.)

When the fund begins to run low, it may be replenished—but not more often than once a week—by drawing another check for the amount of the total of the vouchers; for example, if a \$100 fund is down to \$8.73 then the total of the vouchers for money expended should be \$91.27. A check for that amount could then be written to bring the fund back to \$100. The vouchers should be attached to the canceled check and maintained as part of the permanent records of the political committee. [44.10.503 (3)(a), ARM]

The total of petty cash expenditures to be recorded and eventually reported will be the total of checks written to petty cash.

Payroll account

Large political committees that employ salaried staff may find a separate payroll account helpful. Such an account may be established in the same depository as the regular political committee account.

In calculating a payroll, the treasurer would include the gross salary of staff, the employer's contribution to Social Security (FICA), workers' compensation, unemployment insurance, and any other employer liability.

The total of the payroll would then be deposited periodically into the payroll account (for political committees using such an account) by a check drawn on the regular account. This check is not an expenditure but a transfer of funds. Checks would then be drawn on the payroll account to pay staff members the net amounts due them.

The amounts for employee withholding, along with the amounts for employer obligations, would remain in the payroll account until the funds were required to be remitted to state and federal revenue departments. As checks are drawn on the payroll account, each amount would be recorded as a political committee expenditure.

While a payroll account introduces more complexity to political committee accounting, its use conforms to basic accounting principles.

Savings account

Funds not currently needed by a political committee may be deposited into savings or other interest-bearing accounts or may be used to purchase certificates of deposit. To do so, a check would be drawn on the political committee checking account. This would not be reported as an expenditure.

Bank service charges

Bank service charges (if any) are typically not paid by a check drawn on the political committee account; however, bank service charges should be recorded in the accounts to ensure balanced books and should be reported as expenditures on financial reports.

PART 4 POLITICAL COMMITTEE REPORTING

Statements and Reports

Obtaining forms Committees may obtain Statement of Organization (C-2) forms from the office or website of the Commissioner of Political Practices or from their county election administrators. Financial reporting forms also may be accessed on the Commissioner’s website, www.politicalpractices.mt.gov.

Who must file statements The filing requirements of Montana Law apply to every political committee with the exception of those associated with certain school districts and certain special districts. [13-37-206, MCA; also see References at the end of this manual.]

With the exceptions noted above, all political committees must file a Statement of Organization, Form C-2, to certify their treasurers and depositories and to provide other information required by the Commissioner of Political Practices. [13-37-201 and 205, MCA] Political committees that file reports with the Federal Election Commission (FEC) may file copies of their FEC statement forms instead of using Montana forms.

Who must file reports Committee finance report filing requirements apply to all political committees with the exception of county, municipal, and school committees whose expenditures do not exceed \$500 in all elections in a campaign. [13-37-226(4), MCA]

All other political committees must file periodic reports disclosing campaign contributions and expenditures, as well as other information required by law. [13-37-229 and 230, MCA]

Incidental political committees use Form C-4 to report their financial activities; other political committees use Form C-6. Political committees (with the exception of independent committees, also use a special notice (Form C-7) for large contributions received close to election day. [See pages 28 through 43 of this manual.]

Political committees that file reports with the FEC may file copies of their FEC reports (instead of Montana forms) if these reports “fully disclose the source and disposition of all funds used to influence elections in Montana.” [44.10.413(1)(a), ARM]

Nonresident political committees that participate in Montana elections also must file finance reports disclosing their contributions and expenditures in Montana. [44.10.413(2), ARM]

Where to file statements and reports

All statements and reports of political committees must be filed with
Commissioner of Political Practices
1205 Eighth Avenue
PO Box 202401
Helena, Montana 59620-2401

In addition, a political committee must file a copy of the Statement of Organization and all finance reports with the election administrator of the county in which the committee is headquartered.

Deadlines

If hand-delivered to the Commissioner and the appropriate county election administrator, all statements and reports meet filing deadlines if received before 5 pm on the date due. If mailed, statements and reports must be deposited in “a U.S Post Office, postage pre-paid, no later than 5 pm *three days before* the prescribed filing date.” [44.10.401(2)(c), ARM]

Faxed statements and reports are considered to be filed in a timely manner if received by the filing deadline; however, a hard copy with an original signature must also be mailed to complete the filing.

Political committees must retain copies of all statements and reports for a period coinciding with the term of office that a candidate is seeking (in the case of a Particular Candidate Committee) or for four years, whichever is longer. [13-37-231(2), MCA]

Report periods and due dates

The time periods covered by reports as well as the due dates for filing vary, depending upon whether a committee is statewide, state district, or local. [13-37-226 and 13-37-228, MCA]

For clarification, a specific calendar of reporting periods with due dates is developed for each category of political committee prior to the election cycle. Reporting calendars are available on the Commissioner’s website, www.politicalpractices.mt.gov.

Failure to file statements/reports

If a political committee fails to file the statements and reports as required, the Commissioner promptly notifies the treasurer of the noncompliance. If the political committee treasurer fails to comply after being notified, the Commissioner will issue an order of noncompliance. [13-37-121, MCA]

Preparing Statements**Form C-2. Statement of Organization**

Most political committees are required to complete a Statement of Organization (Form C-2) that must be filed within five days after a committee makes an expenditure. [13-37-201, MCA] A committee that files reports with the Federal Election Commission, however, may use a copy of its FEC form for

filing rather than a state Form C-2.

Amended statements

Many committees are on-going, such as political party committees and PACs; once an initial statement has been filed, an on-going committee need only file amended statements when changes occur. If a committee treasurer is removed or a depository is changed, then an amended statement must be filed within five days. [13-37-204, MCA] An amended statement identifying other changes, such as addresses, telephone numbers and officers, should be filed within five days as well.

The full name of the committee and its complete mailing address is required to avoid any potential confusion with similarly named committees. For instance, “Democratic Committee, Great Falls” would be insufficient as would “Cascade County Democratic Committee,” because there may be several Democratic committees in the county and/or city.

Naming your committee

Political committees must name and identify themselves in a way that specifically identifies their economic or special interest, or employer. For details, see 13-37-210, MCA and the interpretation and enforcement opinion at <http://politicalpractices.mt.gov/5campaignfinance/opinions.mcpix>.

A Statement of Organization will be rejected if the name of the committee does not conform to the law. Until another statement is filed with a name that is acceptable, a committee is enjoined from making any expenditures which, essentially, would curtail any political committee activity.

Other requirements

All committee officers, in addition to the treasurer, must be listed on the Statement of Organization (or on an attached sheet, if more space is required).

One section of the statement requires the “*Name of Candidate(s) or Ballot Issue(s)*” that the committee supports or opposes. In the case of a party committee, the committee may wish simply to state “entire Democratic ticket,” check the appropriate box, and provide the date of the election. A political committee involved with a number and variety of candidates and ballot issues may attach a separate sheet listing them and indicating support or opposition, or the committee may write “various” in the appropriate space.

A Statement of Organization must be legible and must bear the original signature of an officer of the committee. [44.10.401(2)(b), MCA] The Statement also should be dated.

The box at the bottom of the form should be checked only by a county, municipal, or school committee that does not expect contributions or expenditures to exceed \$500. If \$500 is subsequently exceeded, the committee must file an initial finance report within five days and file future reports as required. [44.10.407, ARM]

THE STATE OF MONTANA

COMMISSIONER OF POLITICAL PRACTICES
1205 Eighth Avenue
Post Office Box 202401
Helena, MT 59620-2401
TELEPHONE: 406-444-2942
FAX NUMBER: 406-444-1643
WEBSITE: www.politicalpractices.mt.gov

FOR OFFICE USE ONLY
Date Received and Postmark Date

SAMPLE

FORM C-2 (Revised 06/03)

STATEMENT OF ORGANIZATION

TO BE FILED BY (Check One):

- ☒ POLITICAL ACTION COMMITTEE
☐ POLITICAL PARTY COMMITTEE
☐ BALLOT ISSUE COMMITTEE
☐ INCIDENTAL COMMITTEE
☐ OTHER

ORIGINAL FILING



AMENDED FILING



TYPE OR PRINT IN INK ALL INFORMATION ON THIS FORM EXCEPT FOR CERTIFICATION SIGNATURE

FULL NAME OF COMMITTEE (Refer to Montana Code Annotated § 13-37-210, Naming and Labeling Statute)

Employees of NASCAR PAC

COMPLETE MAILING ADDRESS PO Box 13 Billings, MT 59101

(Including City, State, Zip Code)

COMPLETE STREET ADDRESS 1205 8th Street Billings, MT 59101

(Including City, State, Zip Code)

Incorporated: (Check one) ☐ YES ☐ NO

FULL NAME OF COMMITTEE TREASURER Jimmy Johnson

COMPLETE MAILING ADDRESS 2564 Nascar Rd Billings, MT 59101

(Including City, State, Zip Code)

COMPLETE STREET ADDRESS

(Including City, State, Zip Code)

jjohnson@yahoo.com

406-225-6635

E-Mail Address (Please Print)

Home Telephone Number

Work Telephone Number

Facsimile Number

FULL NAME OF DEPUTY TREASURER(S), if any *

COMPLETE MAILING ADDRESS

(Including City, State, Zip Code)

COMPLETE STREET ADDRESS

(Including City, State, Zip Code)

E-Mail Address (Please Print)

Home Telephone Number

Work Telephone Number

Facsimile Number

* attach list if necessary

COMMITTEE ACCOUNT INFORMATION

FULL NAME OF BANK Bank of America

COMPLETE ADDRESS 25 S. Last Chance Billings, MT 59102

(Including City, State, Zip Code)

SECONDARY COMMITTEE ACCOUNT(S) INFORMATION, if any (attach list if necessary)

FULL NAME OF BANK

COMPLETE ADDRESS

(Including City, State, Zip Code)

PLEASE COMPLETE REVERSE SIDE, SIGN, AND DATE

Preparing Reports

Required forms	<p>Incidental political committees use Form C-4 to report financial activities; all other committees use Form C-6.</p> <p>Large contributions from a single source received by ballot issue committees, particular candidate committees, and incidental committees between the last reporting day included in the pre-election report and election day are reported on Form C-7. This form also is used by candidates.</p> <p>Filing instructions are provided below for C-4, C-6, and C-7 forms.</p> <p>Committees having data processing capabilities may submit computer-generated reports instead of using state forms if these reports provide the information required — no more, no less — and if the information is in the same format as state reporting forms.</p> <p>Federally-filing committees may use copies of their FEC reports instead of Montana forms. Committees headquartered outside of Montana that do not file FEC reports may file reports submitted to their home states provided such reports satisfy Montana reporting requirements; otherwise, such committees must file using Montana forms. [13-37-227, MCA; 44.10.413, ARM]</p>
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Form C-4. Incidental Political Committee Finance Report (and C-4 Schedules)

First Page: Filing Designation	Indicate if the report is an original filing or an amended filing by checking the appropriate box.
First Page: Reporting Period	The time periods covered for all reports (initial and periodic) include up to the fifth day before the due date of the appropriate report. All accounts must be current up to the fifth day before the due date. A closing report covers the period from the last report to the final closing of the books.
First Page: Name and Address	The full registered name of the incidental committee should be entered together with the complete mailing address.
First Page: Cash Summary: Money Received and Spent	<p>This part of the report summarizes only cash transactions for the reporting period. The summary documents Form C-4 schedule totals. Care must be exercised when transferring totals from schedules to the Cash Summary to ensure totals from these columns are accurately entered.</p> <p>Line 1 in the summary, <i>receipts</i>, is the total for the reporting period from Schedule A.</p> <p>Line 2 in the summary, <i>corrections</i>, reflects either an addition or subtraction from Schedule C.</p> <p>Line 3 in the summary, <i>expenditures</i>, is the total paid out for the reporting period from Schedule B.</p>

First Page: Certification	An original signature by an officer whose name is on the Statement of Organization on file in the office of the Commissioner certifies the report with all attachments is complete and correct.
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Form C-4. Schedule A: Receipts

Section 1. Earmarked Contributions Less Than \$35 Each	The total of all earmarked contributions from individuals who each contributed less than \$35, monetary and in-kind, is reported here as a lump sum; however, a record should be maintained for each individual who has contributed less than \$35 to date. (Among other reasons, the individual's contributions might later reach the \$35 reporting threshold.)
---	---

Section 2. Earmarked Contributions of \$35 or More	All contributions from individuals, both monetary and in-kind, of \$35 or more should be reported here. Note: only one name is to be listed for each contribution. A contribution drawn on a joint checking account should not be reported in the names of the individuals printed on the check but should be reported in the name of the person who signed the check, unless there is written authorization by the parties to split the contribution. Even if the amount of the contribution written on the check is to be split, the amount on the check should be divided and reported as two separate individual contributions.
---	---

Section 3. Rebates, Refunds, Other Miscellaneous Receipts	This section would be used, for example, to report a refund from a candidate or committee for overpayment.
--	--

Form C-4. Schedule B: Expenditures

Expenditures made directly to candidates and committees are reported in this section, and the full name and complete mailing address of the candidate or committee is reported under "payee."

If an expenditure is made on behalf of a candidate or committee (in-kind) and it is coordinated with the candidate or committee, the full name and complete mailing address of the recipient is reported under "payee" and the name of the candidate or committee on whose behalf the expenditure was made is reported under "purpose."

Expenditures made independently of candidates and committees also are reported in this section. The full name and complete mailing address of the candidate or committee is reported under "payee," and the fact that the expenditure was independent is reported under "purpose."

See 44.10.323(3) and (4), ARM for definitions of "independent expenditure" and "coordinated expenditure."

Form C-4. Schedule C: Corrections to Receipts and Expenditures

Correct information that previously has been reported incorrectly here. For instance, a person's name or address might have been incorrectly listed in an earlier report, or a wrong payee might have been shown.

This schedule should not be used to report refunds; use Schedule A, Section 3.

Form C-6. Political Committee Finance Report (and C-6 Schedules)

**First Page:
Filing Designation** Indicate if the report is an original filing or an amended filing by checking the appropriate box.

**First Page:
Reporting Period** The time periods for all reports (initial and periodic) include up to the fifth day before the due date of the appropriate report. All accounts must be current up to the fifth day before the due date. A closing report covers the period from the last report to the final closing of the books.

**First Page:
Name and Address** The full registered name of the political committee must be entered together with the complete mailing address.

**First Page:
Cash Summary;
Money Received
and Spent** This part of the report summarizes cash transactions for the reporting period and *does not include* in-kind contributions. The summary documents Form C-6 schedule totals. Exercise care when transferring totals from schedules to the Cash Summary to ensure totals from these columns are accurate.

Line 1 In the summary, *Cash in Bank*, is the ending balance of the previous report (or zero if this is the initial report). Any discrepancy between the previous ending balance and the beginning balance for the current reporting period must be explained. Please note that the beginning balance (cash in bank) includes all accounts and funds (checking, savings, payroll, money market, and certificates of deposit).

Line 2 *Receipts* for the reporting period, is added to *Cash in Bank*; then, *Corrections* from Schedule C is entered as either an addition or subtraction on Line 3. The resulting Subtotal is then entered.

Line 4 *Expenditures* for the reporting period, is entered and then subtracted from the Subtotal, resulting in the ending balance *Cash in Bank*. This balance should correspond with the committee's accounts as of the closing date of the reporting period; that is the fifth day before the report is due.

**First Page:
Certification** Certify the report with all attachments is complete and correct. An original signature by an officer whose name is on the Statement of Organization on file in the Office of the Commissioner is required.

Form C-6. Schedule A: Receipts

Section 1. Contributions Less Than \$35 Each	The totals of all contributions from individuals who each contributed less than \$35, monetary and in-kind, are reported here as lump sums. Maintain a record separately for each individual who has contributed less than \$35 to date in case an additional contribution from the individual results in contributions over \$35 that must be reported.
Section 2. Loans	Any loan, of whatever amount, made during the reporting period is recorded here—even if the loan is repaid during the same reporting period. (Any repayment for a loan would be reported in Schedule B as an expenditure.) The date of the loan is required.
Section 3. Interest, Rebates, Refunds, Other Miscellaneous Receipts, and Fundraisers	<p>This section is used to report all types of receipts, some of which are not actual contributions. The most common of these are interest earned from the committee's account, rebates, and refunds. (An example of a rebate would be a ten percent rebate given by a vendor for a bill that was promptly paid.)</p> <p>Total receipts from a fundraiser for receipts of less than \$35 should also be reported here. These fundraiser receipts may be lumped together and reported with:</p> <ul style="list-style-type: none">(1) the date of the fundraiser,(2) a description of the fundraising event, and(3) the approximate number of people attending. <p>Each fundraising event should be reported separately. Any expenses associated with a fundraiser should be reported in Schedule B as expenditures.</p>
Section 4. Political Action Committee Contributions	<p>All contributions received from political action committees, regardless of amount, and including both monetary and in-kind, should be reported here. The <i>full registered name</i> of the political action committee should be used; and the complete mailing address and the date the contribution was received must be reported.</p> <p>Use this portion of Schedule A to report any <i>earmarked committee contributions</i>, of whatever amount, in the name of the original donor.</p>
Section 5. Political Party Contributions	<p>All contributions received from political party committees, regardless of amount, and including both monetary and in-kind, should be reported here. The <i>full registered name</i> of the political committee should be used; and the complete mailing address and the date the contribution was received must be reported. Use this portion of Schedule A to report any <i>earmarked committee contributions</i>, of whatever amount, in the name of the original donor.</p>

Section 6. Incidental Committee Contributions	All contributions received from incidental committees, regardless of amount, including both monetary and in-kind, should be reported here. The <i>full registered name</i> of the incidental committee should be used and the complete mailing address and the date the contribution was received must be reported. Use this portion of Schedule A to report any <i>earmarked committee contributions</i> , of whatever amount, in the name of the original donor.
Section 7. Other Political Committee Contributions	All contributions received from any other political committees, regardless of amount, including both monetary and in-kind, should be reported here. The <i>full name</i> of the committee should be used and the complete mailing address reported. Use this portion of Schedule A to report any <i>earmarked committee contributions</i> , of whatever amount, in the name of the original donor.
Section 8. Individual Contributions of \$35 or More	All contributions from individuals (both monetary and in-kind) of \$35 or more should be reported here. Note: only one name is to be listed for each contribution. A contribution drawn on a joint checking account should not be reported in the names of the individuals printed on the check but should be reported in the name of the person who signed the check, unless there is written authorization by the parties to split the contribution. If the amount of the contribution written on the check is to be split, the amount should be divided and reported as two separate individual contributions.

Form C-6. Schedule B. Expenditures

Section 1. Petty Cash	The total of all checks written to petty cash for the period should be reported in this section. No further itemization of petty cash expenditures is required on the reporting form; however, receipt vouchers for money spent from petty cash should be attached to checks drawn to replenish the fund. [See page 22 of this manual.]
Section 2. Other Expenditures	<p>All other expenditures of the committee must be listed giving the full name and complete mailing address to whom paid, as well as purpose, date, and amount.</p> <p>Several expenditures to the same payee may be listed under one entry for the payee, but dates and amounts must be separated. Payments made on loans also should be reported as expenditures as well as any bank service charges that appear on an account statement.</p> <p>All expenditures should be reported in the appropriate “primary” or “general” election column.</p> <p>Political committees should be aware of the limitations on amounts that may be contributed to candidates, aggregate limitations to candidates from political party committees and aggregate limitations to legislative candidates from political action committees. [13-37-216(2), MCA; 44.10.331, ARM; and see pages 19 through 20 of this manual.]</p>

Expenditures made directly to candidates and committees are reported in this section. The full name and complete mailing address of the candidate or committee is reported under “payee.”

If an expenditure is made on behalf of a candidate or committee (in-kind) and it is coordinated with the candidate or committee, the full name and complete mailing address of the recipient is reported under “payee” and the name of the candidate or committee on whose behalf the expenditure was made is reported under “purpose.”

Expenditures made independently of candidates and committees are also reported in this section; and the full name and complete mailing address of the candidate or committee is reported under “payee” and the fact that the expenditure was independent is reported under “purpose.”

See 44.10.323(3) and (4), ARM for definitions of “independent expenditure” and “coordinated expenditure.”

Form C-6. Schedule C: Debts Not Yet Paid.

Show unpaid debts of whatever amount. The full name and complete mailing address of the individual or business to whom the debt is owed, the nature of the debt or loan, the date incurred, and whether the obligation is for the primary or the general election must be reported. Debts and obligations must continue to be reported so long as they remain outstanding. Unpaid loans are also reported here.

If the exact amount of a debt or obligation is not known, the estimated amount must be reported. [44.10.525(2), ARM] For example, if the committee has purchased printed materials, but an invoice has not yet been received and paid before the end of the reporting period, the amount (or the estimated amount) of the committee’s outstanding obligation must be reported.

Form C-6. Schedule D: Corrections

This section of the report form is to correct information that previously has been reported incorrectly. For instance, a person’s name or address might have been incorrectly listed in an earlier report or a wrong payee might have been provided.

This schedule should not be used to report rebates or refunds. Report rebates and refunds in Schedule A, Section 3.

THE STATE OF MONTANA

COMMISSIONER OF POLITICAL PRACTICES

1205 Eighth Avenue

Post Office Box 202401

Helena, MT 59620-2401

TELEPHONE: 406-444-2942

FAX NUMBER: 406-444-1643

WEBSITE: www.politicalpractices.mt.gov

FORM C-6 (Revised 04/08)
POLITICAL COMMITTEE FINANCE REPORT

ORIGINAL FILING ☒

AMENDED FILING ☐

TYPE OR PRINT IN INK ALL INFORMATION ON THIS FORM EXCEPT CERTIFICATION SIGNATURE

Employees of NASCAR PAC

FULL REGISTERED NAME OF COMMITTEE

PO Box 13 Billings, MT 59101

COMPLETE MAILING ADDRESS

(Include City, State, Zip Code)

REPORTING PERIOD

From 1/1/08

To 5/19/08

Initial Report

Periodic Report

Closing Report

No transactions in period

FOR OFFICE USE ONLY
Date Received and Postmark Date

SAMPLE

CASH SUMMARY: MONEY RECEIVED AND SPENT

1. CASH IN BANK - Balance from previous report.....	\$ 0
2. RECEIPTS - Total received and deposited this period from Schedule A.....	\$ 1776.28
3. CORRECTIONS - Addition or subtraction from Schedule D..... (Circle: + or -)	\$ +
Subtotal	\$ 1776.28
4. EXPENDITURES - Total paid out this period from Schedule B.....	\$ 279.00
5. CASH IN BANK - Ending balance this report.....	\$ 1497.28

CERTIFICATION

I, Jimmy Johnson, Treasurer, certify the foregoing report of campaign finances with all attachments is complete and correct to the best of my knowledge, in accordance with Montana Code Annotated Title 13, chapter 37.

Signature

NOTE: Report MUST BE SIGNED by an officer whose name is on the Statement of Organization form on file in the office of the Commissioner of Political Practices.

SCHEDULE A. Receipts – This Reporting Period		In-Kind	Cash or Check Amount	Total to Date Amount
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TOTAL RECEIPTS THIS PAGE

IF ADDITIONAL PAGES ARE NEEDED, THIS FORM MAY BE REPRODUCED

TYPE OR PRINT CLEARLY IN INK

C-5 (page 3)

SCHEDULE A. Receipts – This Reporting Period (continued)	Date Received <i>Required</i>	Description	In-Kind Value	Cash or Check Amount	Total to Date Amount
4. Political Action Committee Contributions Committee's full registered name and complete mailing address <u>REQUIRED</u>					
Montana Race Car Drivers Assn. PAC Registered Name 3265 SW 23rd St. Address Billings, MT 59103 City, State, Zip Code	4/1/08			150.00	150.00
Registered Name Address City, State, Zip Code					
Registered Name Address City, State, Zip Code					
Registered Name Address City, State, Zip Code					
Registered Name Address City, State, Zip Code					
TOTAL RECEIPTS THIS PAGE					150.00

IF ADDITIONAL PAGES ARE NEEDED, THIS FORM MAY BE REPRODUCED

TYPE OR PRINT CLEARLY IN INK

C-6 (page 4)

SCHEDULE A. Receipts – This Reporting Period (continued)		Date Received	Description	In-Kind Value	Cash or Check Amount	Total to Date Amount
5. Political Party Committee Contributions Full name and complete mailing address <i>REQUIRED</i> Name _____ Address _____ City, State, Zip Code _____		Date <i>Required</i>				
Name _____ Address _____ City, State, Zip Code _____						
Name _____ Address _____ City, State, Zip Code _____						
6. Incidental Committee Contributions Full name and complete mailing address <i>REQUIRED</i> Name _____ Address _____ City, State, Zip Code _____		Date <i>Required</i>				
Name _____ Address _____ City, State, Zip Code _____						
7. Other Political Committee Contributions Full name and complete mailing address <i>REQUIRED</i> Name _____ Address _____ City, State, Zip Code _____		Date <i>Required</i>				
Name _____ Address _____ City, State, Zip Code _____						

TOTAL RECEIPTS THIS PAGE

IF ADDITIONAL PAGES ARE NEEDED, THIS FORM MAY BE REPRODUCED

SCHEDULE A. Receipts – This Reporting Period (continued)
8. Individual Contributors of \$35 or More
REQUIRED: ONE NAME ONLY FOR EACH CONTRIBUTION

REQUIRED: Full name, complete mailing address, occupation & employer

Name Address City, State, Zip Code	Occupation Employer	Description	In-Kind Value	Cash or Check Amount	Total to Date Amount
John Doe Name 32 S. Montana Ave. Address Helena, MT 59601 City, State, Zip Code	Physician Occupation Self Employer			250.00	250.00
Jane Doe Name 32 S. Montana Ave. Address Helena MT 59601 City, State, Zip Code	Homemaker Occupation Employer			150.00	150.00
Bill Smith Name 1453 Northside RD Address Terry, MT 59865 City, State, Zip Code	Retired Occupation Employer			100.00	100.00
Kelly Hubbard Name 1457 Crescent Lane Address Missoula MT 59802 City, State, Zip Code	Mechanic Occupation L & B Motors Employer			300.00	300.00
Julia Brown Name 2548 Lakeview RD Address Livingston, MT 59654 City, State, Zip Code	Restaurant Occupation Owner Employer	Fundraiser suppl	37.50		37.50
TOTAL RECEIPTS THIS PAGE				800.00	
TOTAL RECEIPTS THIS REPORTING PERIOD Include ALL of Schedule A (Sections 1 – 8) in this total				1776.28	

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TYPE OR PRINT CLEARLY IN INK

C-6 (page 6)

SCHEDULE B. Expenditures – This Reporting Period		Purpose	Date	Amount	
				PRIMARY	GENERAL
1. PETTY CASH Expenditures (TOTAL THIS PERIOD)					25.00
2. All Other Expenditures Full name and complete mailing address of each payee <u>REQUIRED</u>					
Artis Printing Name _____ 52 North Main _____ Address _____ Billings, MT 59102 _____ City, State, Zip Code _____		Printing	3/31/08		87.00
Daily Press Name _____ 32 SW 1st Ave. Ste. 130 _____ Address _____ Billings, MT 59102 _____ City, State, Zip Code _____		Newspapers	4/1/08		55.00
Name _____ Address _____ City, State, Zip Code _____					
Name _____ Address _____ City, State, Zip Code _____					
Name _____ Address _____ City, State, Zip Code _____					
TOTAL EXPENDITURES THIS PAGE--INCLUDING PETTY CASH					167.00

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C-6 (page 7)

SCHEDULE B. Expenditures – This Reporting Period		Candidate/ Issue	Purpose	Date	Amount PRIMARY	Amount GENERAL
3. Independent Expenditures Full name and complete mailing address of each payee <u>REQUIRED</u>						
Daily Press Name _____ see above Address _____ City, State, Zip Code _____		Brown for Commis- <input checked="" type="checkbox"/>	Advertisement	3/3/08		112.00
Name _____ Address _____ City, State, Zip Code _____						
Name _____ Address _____ City, State, Zip Code _____						
Name _____ Address _____ City, State, Zip Code _____						
Name _____ Address _____ City, State, Zip Code _____						
Name _____ Address _____ City, State, Zip Code _____						
TOTAL EXPENDITURES THIS PAGE--INCLUDING PETTY CASH					112.00	
TOTAL EXPENDITURES THIS REPORTING PERIOD Include all of Schedule B (Sections 1 - 3) in this total					279.00	

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C-6 (page 8)

SCHEDULE C. Debts and Loans Not Yet Paid

Full name and complete mailing address of each creditor <i>REQUIRED</i>	Purpose	Date Incurred	Balance Due PRIMARY	Balance Due GENERAL
Outdoor Advertising Name _____ 132 Hwy 200 Address _____ Helena, MT 59602 City, State, Zip Code _____	Billboard	5/1/08		1000.00
Name _____ Address _____ City, State, Zip Code _____				
Name _____ Address _____ City, State, Zip Code _____				

SCHEDULE D. Utilize this section to report corrections to receipts, contributions, and expenditures reported on a prior report.

Originally Reported on SCHEDULE DATE	As Originally Reported	Explain Correction

IF ADDITIONAL PAGES ARE NEEDED, THIS FORM MAY BE REPRODUCED

Form C-7. Notice of Pre-Election Contributions

File Form C-7 to report large contributions from a single source received between the last reporting day included in the pre-election report and election day.

- Statewide *candidates* must file within 24 hours after receipt of a contribution of \$200 or more.
- Statewide *political committees* must file within 24 hours after receipt of a contribution of \$500 or more.
- All other candidates or political committees must file within 48 hours after receipt of a contribution of \$100 or more.

Note that all information reported on Form C-7 also must be included on the next C-6 report that is filed.

THE STATE OF MONTANA

COMMISSIONER OF POLITICAL PRACTICES
1205 Eighth Avenue
Post Office Box 202401
Helena, MT 59620-2401
TELEPHONE: 406-444-2942
FAX NUMBER: 406-444-1643
WEBSITE: www.politicalpractices.mt.gov

FORM C-7 (Revised 06/03)

NOTICE OF PRE-ELECTION CONTRIBUTIONS

TO BE FILED by CANDIDATE or POLITICAL COMMITTEE

FOR OFFICE USE ONLY
Date Received and Postmark Date

SAMPLE

TYPE OR PRINT IN INK ALL INFORMATION ON THIS FORM EXCEPT CERTIFICATION SIGNATURE

CANDIDATE or POLITICAL COMMITTEE

Full Name Committee to Support Ballot Issue Committees

Complete Mailing Address 123 Main Street

Helena, MT 59601

(City, State, Zip Code)

IF CANDIDATE, PROVIDE
COMPLETE DESCRIPTION OF
OFFICE SOUGHT
Required

DATE RECEIVED <u>Required</u>	NAME AND MAILING ADDRESS <u>Required</u>	OCCUPATION & EMPLOYER <u>Required</u>	CONTRIBUTION		CIRCLE P=Primary G=General	
			IN-KIND Description & Value	CASH or CHECK Amount		
5/28/08	Bob Smith Name 2154 East Hendricks Address East Helena, MT 59635 City, State, Zip	Physician Occupation Self Employer		250.00	<input checked="" type="radio"/> P	<input type="radio"/> G
	Name Address City, State, Zip	Occupation Employer			<input type="radio"/> P	<input type="radio"/> G
	Name Address City, State, Zip	Occupation Employer			<input type="radio"/> P	<input type="radio"/> G

This report **must be signed by the candidate or by the candidate's treasurer** whose name is on the Statement of Candidate Form C-1 or Form C-1-A on file in the office of the Commissioner of Political Practices. In the case of a political committee, this report **must be signed by an officer** whose name is on the Statement of Organization Form C-2 on file in the office of the Commissioner of Political Practices.

Signature _____

Title _____

Date _____

Notice: You must follow up with a signed hard copy to CPP.

Form C-7E. Notice of Pre-Election Expenditures

File Form C-7E to report expenditures or incurred debts or obligations of \$500 or more for election material in 13-35-225(1), MCA if made between the 17th day before the election and the day of the election. (13-37-226, MCA)

- Independent political committees must file within 24 hours after making the expenditure of \$500 or more or incurring the debt.

Note that all information reported on Form C-7E also must be reported on the next C-6 report that is filed.

THE STATE OF MONTANA

COMMISSIONER OF POLITICAL PRACTICES
1205 Eighth Avenue
Post Office Box 202401
Helena, MT 59620-2401
Phone: 406-444-2942
Fax: 406-444-1643
www.politicalpractices.mt.gov

Form C-7E (Revised 9/28/09)

Notice of pre-election expenditures

To be filed by political committee

FOR OFFICE USE ONLY

Date Received and Postmark Date

Committee Name Committee to Support Ballot Issue Committees

Complete Mailing Address 123 Main Street

Helena, MT 59601

(City, State, Zip Code)

TYPE OF COMMITTEE

Ballot Issue

DATE (Required)	Payee Name and Address (Required)	Purpose	In-Kind Description (if applicable)	Amount	Check	
					P=Primary	G=General
5/28/08	ABC Printing	Flyers		750	P	G
	Name 345 1st Avenue				<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Address Helena, MT 59601					
	City, State, Zip					
	Name				P	G
	Address				<input type="checkbox"/>	<input type="checkbox"/>
	City, State, Zip					
	Name				P	G
	Address				<input type="checkbox"/>	<input type="checkbox"/>
	City, State, Zip					

This report **must be signed by an officer** whose name is on the Statement of Organization (Form C-2) on file in our office. If you submit online, a signed hard copy must be mailed as well.

Signature

Title

Date

THIS FORM MAY BE REPRODUCED

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